

Parent/Child Exclusion

The transfer of a principal place of residence between parents and children (and the transfer of up to \$1 million of any other real property between parents and children) may be excluded from consideration as a change in ownership upon timely filing of an application. Certain restricted transfers from grandparents to grandchildren whose parents are deceased may also be excluded from consideration as a change in ownership upon timely filing of an application.

New Construction Exclusion

An exclusion from a supplemental assessment is available for builders of new construction. The property must be held for sale and the builder must file the necessary claim form with the Assessor prior to or within 30 days from the start of construction. This exclusion has no impact on the regular assessment roll.

Property Tax Assistance (State Program)

This program provides the claimant a cash reimbursement to pay for property taxes. To be eligible, you must be either blind, disabled, or 62 years of age or older, and have a total household income of \$35,251 or less for the year 2001. Filing for this program will not reduce the amount of taxes owed, nor will it result in a lien being placed on your property. The annual filing period is between May 16th and August 31st. For more information or an application, call the State Franchise Tax Board toll free at 1-800-852-5711.

Property Tax Postponement (State Program)

If you are blind, disabled, or 62 years of age or older as of December 31, 2001, and if you have an annual income of \$24,000 or less, you may have the option of having the State pay all or part of the property taxes on your house or manufactured home. This deferred payment is a lien on the property and becomes due on sale, change of residence, or death. The annual filing period is between May 18th and December 10th. For more information or an application call the State Controller's Office at 1-800-952-5661.

ASSESSMENT REVIEWS/APPEALS

Assessment Review/Appeal Filing Dates:

Type of Filing	Tax Year Applicable	Filing Date Applicable
• Request for Assessment Review	Current Tax Year	July 1st - Sept. 15th
• Request for Assessment Review	Next Tax Year	Sept. 16th - June 30th
• Supplemental Assessments and Roll Revisions (for both reviews and appeals)	Current or Prior Tax Year(s)	60 days from the mailing date of the Notice of Supplemental Assessment or
• Assessment Appeal	Current Tax Year	July 2nd - Sept. 15th

You as the property owner are responsible for initiating a request for review and/or appeal on your property.

Assessment Reviews

If you disagree with the taxable value of your property, you may request a review of your assessment. All original data used to assess your property, and any additional information provided by you, will be reviewed by the Assessor's staff to determine if the assessed value should be changed. Requests for Assessment Reviews must be submitted to the Assessor's Office, County Government Center, Room 100, San Luis Obispo, CA 93408. If the review of your property assessment is not resolved to your satisfaction, you may have the opportunity to file for an assessment appeal.

Assessment Appeals

Differences over the valuation of property may be handled by the Assessment Appeals Board (AAB). The AAB considers all evidence presented by the property owner and the Assessor's staff at a formal hearing. After hearing evidence, the AAB then establishes the value of the property in question. Assessment Appeals must be filed with the County Clerk's Office, 1144 Monterey, Suite A, San Luis Obispo, CA 93408. For more information or an application call the County Clerk's Office at (805)781-5245.

BRIEF DESCRIPTION OF SERVICES

The Assessor's office provides a Public Service Section to assist taxpayers and the public with questions about property ownership and assessments.

Office Hours & Locations (Monday - Friday)

8:00 a.m. - 5:00 p.m.	7:30 a.m. - 12:30 p.m. & 1:00 p.m. - 4:00 p.m.
County Assessor's Office 1050 Monterey St. County Gov't. Ctr., Rm. 100 San Luis Obispo, CA 93408 (805) 781-5643	North County Assessor's Office 5955 Capistrano, Suite B Atascadero, CA 93422 (805) 461-6143

Web Site Address: www.slocoassr.net
E-mail Address: assessor@co.slo.ca.us

Public Information

The Assessor's office establishes and updates over 4,700 maps for assessment purposes which delineate all locally assessed parcels of land in the county. Staff also maintains ownership information, mailing addresses, and taxable values. This and other information is available for review, and may be purchased through the Assessor's office, Public Service Section.

Related County Offices:

Tax Collector Copies of tax bills Payment of tax bills (805) 781-5830	County Auditor Special assessments Property tax rates (805) 781-5040
County Clerk/Recorder Recording deeds & documents, assessment appeal filing (805) 781-5245	Planning & Building Dept. Building permits Zoning information (805) 781-5600

This information is a synopsis of property tax rules and services offered by the Assessor's office. You may call the Assessor's office for more specific information. *The information in this pamphlet reflects California assessment/taxation laws in effect January 1, 2002.*

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FACTS ABOUT PROPERTY ASSESSMENTS

TOM J. BORDONARO, JR.
San Luis Obispo Assessor

DUTIES OF THE ASSESSOR

The County Assessor is responsible for the preparation of the local secured and unsecured assessment rolls which constitute the major portion of the ad valorem tax base for local government. ("Ad valorem" means taxes are based on the assessed value of the property.) This responsibility includes: discovering and inventorying all tangible property within the county; determining the taxability of each item of property; and valuing each item of taxable property in accordance with the California Constitution and state laws.

PROPERTY ASSESSMENTS

Property assessments fall into two categories:

- Real Property assessments are for real estate such as land and buildings. They are appraised whenever there is a change in ownership or new construction.
- Business Property assessments are for personal items such as trade fixtures, watercraft, aircraft, etc. They are appraised annually.

Supplemental Assessments

Supplemental assessments are generated whenever there is a change in ownership and/or new construction. A supplemental assessment reflects the difference between the previous value and new value. Notices of Supplemental Assessments are mailed to advise the property owner of the new valuation.

Change in Ownership

A change in ownership includes many different transfers of title to real property. Some types of ownership changes that generally will be excluded from appraisal are:

- Transfers of property between husband and wife.
- Transfers of property to revocable family trusts.

For further information, call the Transfer Section of the Assessor's office.

NOTE: The Assessor's staff **cannot give legal advice**, but they can explain whether or not a transfer would be appraised. It may be advisable to consult an attorney, title company representative, or other expert for advice before transferring title.

Change in Ownership Statement

State law requires property owners to file a Change in Ownership Statement whenever real property or locally assessed manufactured homes change ownership, even if no deed is recorded. Most deeds and certain other documents must be accompanied by a "Preliminary Change of Ownership Report" at the time of recording or the County Recorder may charge a \$20.00 fee. If this form is not filed, or is improperly completed, the Assessor may mail a "Change in Ownership Statement." Failure to return this statement usually results in penalties. These forms are used to assist in the appraisal of property and are not open for public inspection.

New Construction

The Assessor is required to add value to the property for most new construction (e.g. a house, shed, garage, workshop, etc.) that increases the value of the property. Normal maintenance is not considered new construction (e.g. painting, re-roofing, etc.).

When additional value for new construction is added to the property, the taxable value of the remainder of the property does not change except for the annual inflationary factor. The value of the new construction is simply added.

Manufactured Homes

All new manufactured homes purchased after June 30, 1980, and those on permanent foundations, regardless of age, are subject to property tax. As with real property, the assessed value of manufactured homes may be increased by no more than 2% annually, unless there is a change in ownership or new construction. Accessories on licensed manufactured homes also may be subject to property tax. Manufactured homes built and sold before June 30, 1980 can be voluntarily transferred to the property tax roll or remain on the in-lieu tax system administered by the State Department of Housing and Community Development (HCD). They can be reached at (805)549-3373 or (800)952-8356.

Business Personal Property

Business property is taxable, and is appraised annually. The owners of all businesses with business assets in excess of \$100,000 must file a property statement on or before April 1st of each year detailing costs of all supplies, equipment and improvements. Businesses with less than \$100,000 in assets must file at the request of the Assessor. For more information call the Business Property Section of the Assessor's office.

Watercraft and Aircraft

Watercraft and aircraft are taxable and appraised annually to the owner as of the lien date. The value is determined by reviewing the purchase price and sales of comparable watercraft and aircraft. Location and ownership information is obtained from the Department of Motor Vehicles, the Federal Aviation Administration, and on-site inspections. For more information call the Business Property Section of the Assessor's office.

Williamson Act Properties

The California Land Conservation Act of 1965, commonly referred to as the Williamson Act, allows certain agricultural properties to enter into a contract to be valued as an agricultural economic unit for a period of at least 10 years. Land and living improvements subject to such a contract are valued annually based on income. Non-living improvements are valued under Proposition 13. The lesser of the following three values is then enrolled on the tax rolls:

- Current market value
- Proposition 13 value
- Restricted value

The result is usually a reduction in taxable value and thus annual property taxes. Additional information or applications are available through the San Luis Obispo County Planning Department at (805)781-5600.

SPECIAL REDUCTIONS/RELIEF

Special situations such as **disasters**, a **decline in market value**, the taking of property by **eminent domain**, etc. may qualify you for either short-term or long-term tax reduction or relief. Call (805)781-5643 for more information.

EXEMPTIONS/EXCLUSIONS

Exemption and exclusion claim forms are available from the Assessor's office. Call (805)781-5643 for more information.

Homeowners' Exemption

If you own and occupy your home as your principal place of residence, you may apply for an exemption of up to \$7,000 of the assessed value. New property owners are automatically sent an exemption

application in the mail. Homeowners' Exemptions may also be claimed on a supplemental assessment if the property was not receiving an exemption on the prior assessment roll.

Veterans' Exemption

In order to be eligible for a Veterans' Exemption, a single veteran may not have assets valued over \$5,000. A married veteran (or a veteran's unmarried widow) may not have assets valued over \$10,000.

Disabled Veterans' Exemption

If you are a veteran who is rated 100% disabled, blind, or paraplegic because of a service-connected disability (or if you are the unmarried widow of a veteran who died of service-connected causes), you may be eligible for an exemption of either \$40,000/\$60,000 or \$100,000/\$150,000 of the assessed value of your home.

Institutional Exemptions

Property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an exemption.

Welfare Exemption

Property used exclusively for religious, hospital, scientific, or charitable purposes, owned and operated by corporations or other entities organized for nonprofit purposes, may qualify for an exemption.

Exclusion for the Permanently Disabled

If you are permanently disabled, you have a one-time opportunity to sell your existing principal residence and purchase a replacement principal residence of equal or lesser value, and transfer the taxable value from your original to your replacement home, subject to certain conditions. Both residences must be in San Luis Obispo County, and a claim must be filed timely. It is also possible to exclude from reappraisal changes to an existing home for the purpose of making it more accessible to a severely and permanently disabled resident.

Reappraisal Exclusion for Seniors

Senior citizens 55 years or older may transfer their property's taxable value when they sell their principal residence. This is a one-time opportunity that transfers the assessment value from the original principal residence to the new one (if of equal or lesser value). Both residences must be in San Luis Obispo County, and a claim must be filed in a timely fashion.